



**COUNCILMEMBER DONNA FRYE**  
**Council District Six**  
**City of San Diego**

**M E M O R A N D U M**

**DATE:** March 8, 2007  
**TO:** Deputy City Attorney Mark Blake  
**FROM:** Councilmember Frye  
**SUBJECT:** Internal Audit Function



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I learned from Jay Goldstone, Chief Financial Officer at a February 28, 2007 Budget Committee meeting that for the past year, the Mayor had shut down the internal audit functions of our city. This may be a material disclosure and I wanted to make sure that you were aware of this fact.

Also, our City Charter requires that the Auditor and Comptroller perform the duties imposed upon City Auditors and Comptrollers by the laws of the State of California and ordinances of the Council. Is it legal under the City Charter and/or laws of the State of California for the executive branch of government to unilaterally shut down the internal audit function of our city?

I would also request that you share this information with our bond disclosure counsel.

Your response in writing to this matter is requested.

CC: Independent Budget Analyst, Andrea Telvin

DF/mk